

**OPINION
53-111**

April 22, 1953 (OPINION)

TAXATION

RE: Indians - Personal Property

In your letter of April 13, 1953, you state that certain Indians now live in the city of Parshall upon lots which are government owned and exempt from taxation. You may ask if these Indians may be assessed and taxed on their possession as personal property.

It is our opinion that they may be so taxed.

Tribal Indians living on a reservation may in some cases not be subject to a personal property taxation by a state, depending upon the nature and origin of the personal property. But Indians living off the reservation, for instance in your city which is not upon a reservation, are subject to assessment and taxation of their personal property the same as any other person. See 42 CJS, p. 819. See also U.S. v. Porter C.C.A. Ariz., 22 F2d, 365.

The assessment and taxation procedure as to the personal property of these Indians you mention, residents in the city of Parshall, will therefore be exactly the same as in the case of any other resident of Parshall.

ELMO T. CHRISTIANSON

Attorney General